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Regn.No. KERBIL/2012/45073 dated 05-09-2012 with RNI Reg No.KL/TV(N)/634/2021-2023

# കേരള ഗസറ്റ് KERALA GAZETTE

# അസാധാരണം

**EXTRAORDINARY** 

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

തിരുവനന്തപുരം, 2025 ഏപ്രിൽ 16 ബുധൻ 16th April 2025 1200 മേടം 3 No. 1494 Thiruvananthapuram, Wednesday 1947 ടെചത്രം 26 26th Chaithra 1947

#### GOVERNMENT OF KERALA

## Taxes (B) Department

#### **NOTIFICATION**

G.O.(P) No.77/2025/TD.

Dated, Thiruvananthapuram, <u>15th April</u>, <u>2025</u> 2nd Medam, 1200.

#### S. R. O. No. 449/2025

In exercise of the powers conferred under section 99 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala hereby make the following amendment in the notification issued under G.O.(P) No.124/2017/TAXES. dated 21<sup>st</sup> October, 2017 and published as S.R.O. No.639/2017 in the Kerala Gazette Extraordinary No.2252 dated 21<sup>st</sup> October, 2017, namely:-



#### **AMENDMENT**

In the said notification, for the entries against Serial No.1, the following entry shall be substituted, namely: -

"The Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone"

By order of the Governor,

Dr. A. JAYATHILAK,

Additional Chief Secretary to Government.

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The members of the Kerala Appellate Authority for Advance Ruling were appointed by their names and designations. Such appointment of members by mentioning their name is causing delay in the smooth functioning of the Kerala Appellate Authority for Advance Ruling, as every time an officer is transferred from the Central Tax and the State Tax, a new member has to be nominated, by amending the notification. In order to avoid such a situation, the Government of Kerala have decided to nominate the Chief Commissioner, Central Tax, Central Excise and Customs, Thiruvananthapuram Zone as the member in the Kerala Appellate Authority for Advance Ruling constituted as per notification issued under G.O. (P) No. 124/2017/Taxes. dated 21<sup>st</sup> October, 2017 and published as S.R.O. No. 639/2017 in the Kerala Gazette Extraordinary No. 2252 dated 21<sup>st</sup> October, 2017.

The notification is intended to achieve the above object.

